

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**DEBTORS' APPLICATION FOR ORDER UNDER BANKRUPTCY CODE
SECTIONS 105(a), 327(a), 328 AND 1107 AND BANKRUPTCY
RULE 2014(a), AUTHORIZING THE EMPLOYMENT AND RETENTION
OF GROOM LAW GROUP, CHARTERED AS EMPLOYEE BENEFITS
COUNSEL TO THE DEBTORS EFFECTIVE AS OF FEBRUARY 25, 2009**

The debtors and debtors in possession in the
above-captioned cases (collectively, the "Debtors"),¹

¹ The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux

(cont'd)

seek entry of an order, under sections 105(a), 327(a), 328 and 1107 of title 11 of the United States Code (the "Bankruptcy Code"), as supplemented by Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), authorizing the employment and retention of Groom Law Group, Chartered ("Groom") as employee benefits counsel for the Debtors effective as of February 25, 2009. In support of the Application, the Debtors rely upon the Affidavit of Lonie A. Hassel, sworn to on April 7, 2009 (the "Hassel Affidavit"), a copy of which is attached hereto as Exhibit A. In further support of this Application, the Debtors respectfully represent as follows:

(cont'd from previous page)

International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Application under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Application in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are Bankruptcy Code sections 105(a), 327(a), 328 and 1107, as supplemented by Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

3. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

4. On January 12, 2009, the Court entered an order authorizing the Debtors to conduct auctions for a sale or sales of the Debtors' businesses as a going concern or for liquidation (D.I. 1460).

5. At the conclusion of the auction, the Debtors determined that the highest and otherwise best bid was that of Great American Group WF, LLC, Hudson

Capital Partners, LLC, SB Capital Group, LLC, and Tiger Capital Group, LLC (collectively, the "Agent"). On January 16, 2009, the Court approved the Agent's bid and authorized the Debtors to conduct going out of business sales at the Debtors' remaining stores (D.I. 1634). The Agent commenced going out of business sales at the Debtors' remaining stores on January 17, 2009.

RELIEF REQUESTED

6. By this Application, the Debtors seek entry of an order, under Bankruptcy Code sections 105(a), 327(a), 328 and 1107 authorizing the employment and retention of Groom as their employee benefits counsel in these chapter 11 cases, effective as February 25, 2009. The Debtors also request that Groom be exempted from the requirement to serve monthly fee requests as dictated by the Interim Compensation Procedures. Instead, the Debtors request that Groom be compensated under the procedures pursuant to which "ordinary course professionals" are compensated.

BASIS FOR RELIEF

7. The Debtors require qualified employee benefits counsel and advisory services to assist them in

dealing with various employee benefits issues, assistance that will ultimately maximize the value to the Debtors' estates.

8. Groom is particularly well-suited to serve as employee benefits counsel to the Debtors to address matters where expertise in employee benefits law is invaluable. Groom is a employee benefits law firm with significant experience in the representation of debtors concerning the various employee benefits issues. The Debtors believe that Groom's advice will enable the Debtors to efficiently and expeditiously address their employee benefit matters in light of their current circumstances, which will maximize value for all creditors.

9. In addition, Groom has advised debtors in numerous chapter 11 cases. A partial listing of Groom's representation of debtors in chapter 11 cases include the following: US Airways Group, Inc., et al.; Delphi Corporation, et al.; Northwest Airlines Corporation, et al.; Polaroid Corporation, et al.; and Stone and Webster, Inc., et al..

SCOPE OF SERVICES

10. The Debtors desire to retain Groom pursuant to that certain engagement letter (the "Engagement Letter"), by and between the Debtors and Groom Law Group, Chartered, a true and correct copy of which is attached to the Hassel Affidavit as Exhibit B. As more fully set forth in the Engagement Letter, during the term of retention, Groom shall provide the following services with respect to the Debtors' employee benefits issues:²

- (a) Providing legal advice concerning the Debtors' employee benefits plans, including, but not limited to, application of the Employee Retirement Income Security Act of 1974, as amended, 29 U.S.C. § § 1001, et seq., and relevant provisions of the Internal Revenue Code;
- (b) Representing the Debtors in connection with any information inquiries, investigations, or proceedings brought by the Pension Benefit Guaranty Corporation, the Department of Labor, or the Internal Revenue Service, which are the three federal agencies with regulatory

² The following descriptions of certain terms of the Engagement Letter are intended to provide an overview for parties in interest. All parties are directed to the Engagement Letter for the controlling terms of such agreement. To the extent that the descriptions set forth in the Application differ from the terms of the Engagement Letter, the terms of the Engagement Letter control.

authority over the Debtors' employee benefit plans;

- (c) Attending meetings and negotiating with representatives of the employees in administering the employee benefits plans; and
- (d) Appearing on behalf of the Debtors' before this Court, any appellate court, and the United States Trustee in connection with matters relating to the Debtors' employee benefits plan.

GROOM'S DISINTERESTEDNESS

11. Except as set forth in the Hassel Affidavit, to the best of the Debtors' knowledge, Groom and its professionals (a) do not have any connection with the Debtors, their creditors, or any other party in interest, or their respective attorneys or accountants, (b) are "disinterested persons" under Bankruptcy Code section 101(14), and as required under Bankruptcy Code section 327(a), and (c) do not hold or represent an interest adverse to the estate.

PROFESSIONAL COMPENSATION

12. As set forth in the Engagement Letter, Groom intends to submit invoices for payment for postpetition compensation and reimbursement of postpetition expenses indicating the nature of the

professional services rendered and calculated in accordance with such professional's standard billing practices. Groom will charge the Debtors hourly rates consistent with the rates Groom charges in bankruptcy and non-bankruptcy matters of this type.

13. Groom's hourly rates are set at a level designed to fairly compensate Groom for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments, without further notice to the Court or any other entity, to reflect economic and other conditions and are consistent with the rates charged in non-bankruptcy matters of this type.

14. It is Groom's policy to charge its clients for all expenses incurred in connection with a client's case. The expenses charged to clients include, among other things, photocopying, witness fees, travel expenses, filing and recording fees, long distance telephone calls, postage, express mail and messenger charges, computerized legal research charges and other

computer services, expenses for "working meals" and telecopier charges. Groom will charge the Debtors for these expenses in a manner and at rates consistent with those it generally charges its other clients.

15. At the time the Debtors and Groom executed the Engagement Letter, the Debtors and Groom estimated that Groom would provide services for which its monthly compensation would be in excess of \$30,000. However, since then, the Debtors and Groom have determined that Groom will likely perform services that will result in monthly compensation less than or equal to \$30,000. Therefore, the Debtors are proposing that the Court waive the formal fee application filing requirements applicable to other professionals retained by the Debtors' estates and instead adopt a procedure similar to the procedure ordinary course professionals follow.

16. The Debtors seek authority to pay, without formal application to and order from the Court, Groom's fees and expenses upon submission to, and approval by, the Debtors of an appropriate invoice setting forth in reasonable detail the nature of the

postpetition services rendered and expenses incurred. The Debtors, however, recognize that bills exceeding certain dollar amounts should be subject to the approval procedures otherwise applicable to other chapter 11 professionals.

17. The Debtors propose that they be permitted to pay, without formal application to the Court by Groom's fees and expenses not exceeding a total of \$30,000 per month, which is the identical amount applicable to ordinary course professionals. See Order Pursuant to Bankruptcy Code Sections 105(a), 327, 330 and 331 Authorizing Debtors to Employ Professionals Utilized in the Ordinary Course of Business at ¶ 6, D.I. 1279. Payments to Groom would become subject to Court approval based upon an application for allowance of fees and expenses under sections 330 and 331 of the Bankruptcy Code, under the same procedures that are established for chapter 11 professionals, only if such payments exceed an average of \$30,000 per month during any three-month period.

18. As a routine matter, prior to the commencement of these cases, the Debtors carefully

reviewed all bills received from their law firm and other professionals. Since the Petition Date, the Debtors have continued to do so. The Debtors performed (and continue to perform) these reviews to insure that the fees charged were reasonable and that the expenses incurred were necessary. This type of review will continue postpetition and, coupled with the proposed monthly caps, will protect the Debtors' estates against excessive and improper billings. Subject to confirmation of a plan of liquidation, the Debtors further propose to file a payment summary statement with the Court approximately every days, or such other period as the Court directs, and to serve such statement upon

- (i) Circuit City Stores, Inc., 9954 Mayland Drive, Richmond, Virginia 23233 (Attn: Michelle Mosier);
- (ii) Skadden, Arps, Slate, Meagher & Flom LLP, One Rodney Square, P.O. Box 636, Wilmington, Delaware 19899 (Attn: Ian Fredericks), co-counsel to the Debtors;
- (iii) McGuireWoods LLP, One James Center, 901 E. Cary Street, Richmond, Virginia 23219 (Attn: Douglas M. Foley), co-counsel to the Debtors; (iv) the Office of the United States Trustee for the Eastern District of

Virginia, 701 East Broad Street, Suite 4304, Richmond Virginia 23219 (Attn: Robert B. Van Arsdale); and (v) Pachulski Stang Ziehl & Jones LLP, 10100 Santa Monica Boulevard, 11th Floor, Los Angeles, California 90067-4100 (Attn: Jeff Pomerantz), counsel to the official committee of unsecured creditors (collectively, the "Notice Parties"). The summary statement will include the following information: (i) the aggregate amounts paid as compensation for services rendered and reimbursement of expenses incurred by Groom during the statement period, and (ii) a general description of the services rendered by Groom.

NOTICE

19. Notice of this Application has been provided to those parties entitled to notice under this Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management, and Administrative Procedures (D.I. 136). The Debtors submit that, under the circumstances, no other or further notice need be given.

WAIVER OF MEMORANDUM OF LAW

20. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Application and all applicable authority is set forth in the Application, the Debtors request that the requirement that all applications be accompanied by a separate memorandum of law be waived.

NO PRIOR REQUEST

21. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form annexed hereto, granting the relief requested in the Application and such other and further relief as may be just and proper.

Dated: Richmond, Virginia
April 7, 2009

Circuit City Stores, Inc.

 /s/ Michelle Mosier
Michelle Mosier
Chief Financial Officer

Dated: Richmond, Virginia
April 7, 2009

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
Chris L. Dickerson, Esq.
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors
in Possession

EXHIBIT A

Hassel Affidavit

Gary M. Ford, Esq.
Lonie A. Hassel, Esq.
GROOM LAW GROUP, CHARTERED
1701 Pennsylvania Avenue, NW
Washington, DC 20006

Counsel to the Debtors and Debtors
in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
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In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**AFFIDAVIT IN SUPPORT OF THE DEBTORS' APPLICATION
FOR AN ORDER AUTHORIZING EMPLOYMENT AND
RETENTION OF GROOM LAW GROUP, CHARTERED AS EMPLOYEE
BENEFITS COUNSEL FOR THE DEBTORS**

CITY OF WASHINGTON)
) ss:
DISTRICT OF COLUMBIA)

I, Lonie A. Hassel, being duly sworn, depose and
say:

1. My name is Lonie A. Hassel. I am over the age
of twenty-one (21) years, am competent to make this
Affidavit, and have personal knowledge of the facts as
stated in this Affidavit.

2. I am a principal of Groom Law Group, Chartered ("Groom"), an employee benefits law firm that maintains offices at 1701 Pennsylvania Ave., N.W., Washington, D.C. 20006. I submit this affidavit on behalf of Groom (the "Affidavit") in support of the application (the "Application") of Circuit City Stores, Inc., the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), for an order authorizing the employment and retention of Groom as employee benefits counsel under the terms and conditions set forth in the Application. Except as otherwise noted¹, I have personal knowledge of the matters set forth herein.

3. Groom is an employee benefits law firm with significant experience in the representation of debtors concerning various employee benefits issues. Groom has been retained in the past as employee benefits counsel to US Airways, Delphi, Northwest Airlines, Polaroid, Stone and Webster, and Plastech Engineered Products, among others. Groom is well qualified to act as

¹ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at Groom and are based on information obtained from them.

employee benefits counsel to the Debtors in these bankruptcy cases.

DISINTERESTEDNESS AND ELIGIBILITY

4. To the best of my knowledge and belief, neither I, Groom, nor any principal or employee thereof, has any connection with the Debtors, their creditors, other parties-in-interest, their respective attorneys, or the U.S. Trustee or any person employed in the Office of the U.S. Trustee (as identified to us by the Debtors²) except as disclosed or otherwise described herein, including:

- (a) Aon Corporation;
- (b) SunTrust Bank;
- (c) Eastman Kodak Company;
- (d) Hewlett-Packard;
- (e) Chubb;
- (f) Avaya;
- (g) Comcast;

² Attached hereto as Exhibit A is a list of entities identified by the Debtors.

- (h) National Fuel;
- (i) Portland General Electric;
- (j) Verizon;
- (k) Ernst & Young;
- (l) Wells Fargo;
- (m) Bank of America; and
- (n) Banco Popular.³

5. To the best of my knowledge and belief, except as may be set forth above, Groom, its principals and employees:

- (a) Are not creditors, equity security holders, or insiders of the Debtors;
- (b) Are not and were not, within two (2) years before the date of the filing of the Debtors' Chapter 11 petition, a director, officer, or employee of the Debtors; and
- (c) Do not have an interest materially adverse to the interests of the estates or of any class of creditors or equity security holders, by

³ Due to the confidential nature of certain representations, Groom has not disclosed the names of certain parties-in-interest that are or have been clients of the firm. However, Groom will provide the names of these entities to the Court, counsel to any official committee appointed in these cases, and the Office of the United States Trustee for the Eastern District of Virginia.

reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

6. As part of its diverse practice, Groom appears in numerous cases, proceedings and transactions involving many different professionals, including attorneys, accountants, investment bankers, and financial consultants, some of which may represent claimants and parties in interest in the Debtors' chapter 11 cases. In addition, Groom has in the past been, and will likely in the future be, working with or against other professionals involved in these chapter 11 cases in matters unrelated to the Debtors. Based on my current knowledge of the professionals involved, and to the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors in matters upon which Groom is to be employed, and none are in connection with these chapter 11 cases.

7. Groom may have in the past represented, may currently represent, and likely in the future will represent, in matters wholly unrelated to the Debtors' cases, numerous entities that are listed on Exhibit A attached to this Affidavit. Groom has not represented,

does not represent, and will not represent any such entity's interest in these chapter 11 cases. Groom does not represent any such entity in connection with these chapter 11 cases nor does it believe that any relationship it may have with any of the entities listed on Exhibit A attached hereto will interfere with or impair Groom's representation of the Debtors in these cases. Groom will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or parties in interest in these chapter 11 cases, provided, however, that such services do not relate to, or have any direct connection with, these chapter 11 cases.

8. I have reviewed the list of parties-in-interest that is attached as Exhibit A to this Affidavit (collectively, the "Parties-in-Interest").

9. Insofar as other connections with Parties-in-Interest are concerned, it is possible that one or more principals or employees of Groom may have personal or social connections with certain Parties-in-Interest. However, any such individual affiliations with Parties-

in-Interest will not in any way affect the services that Groom proposes to provide to the Debtors.

10. Groom submits that the connections described above do not create a conflict in its retention as employee benefits counsel to the Debtors.

11. The disclosures identified above are based upon all information reasonably available to Groom at the time of submission of the Application to the Bankruptcy Court for approval. Groom will, to the extent necessary, supplement this Affidavit as may be required by the Bankruptcy Code and Rules if and when any other relationships exist or are modified such that further disclosure is required. Groom will implement appropriate internal procedures to protect the interests of the Debtors in connection with the representations and relationships set forth above.

PROFESSIONAL COMPENSATION

12. Groom and the Debtors have entered into a Engagement Letter dated February 25, 2009 (the "Engagement Letter"), a copy of which is attached hereto as Exhibit B, which Engagement Letter will govern the relationship between Groom and the Debtors. Groom will

provide such employee benefit counsel and services as are set forth in the Engagement Letter for the compensation described therein.

13. No promises have been received by Groom, nor any principal or employee thereof, as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Except as set forth in this affidavit, Groom has no agreement with any other entity to share with such entity any compensation received by Groom in connection with these Chapter 11 cases.

FURTHER AFFIANT SAYETH NOT.


Lonie A. Hassel

Subscribed and sworn to
before me this ~~7th~~ day of
April, 2009.


Notary Public

DOROTHY RUDD
Notary Public District of Columbia
My Commission Expires July 31, 2011

The Debtors

Abbott Advertising Agency, Inc.
CC Aviation, LLC
CC Distribution Company of Virginia, Inc.
Circuit City Properties, LLC
Circuit City Purchasing Company, LLC
Circuit City Stores, Inc.
Circuit City Stores PR, LLC
Circuit City Stores West Coast, Inc.
Courcheval, LLC
InterTAN, Inc.
Kinzer Technology, LLC
Mayland MN, LLC
Orbyx Electronics, LLC
Patapsco Designs, Inc.
Prahs, Inc.
Sky Venture Corporation
Ventoux International, Inc.
XS Stuff, LLC

Non-Debtor Affiliates

Asian Sourcing & Procurement Services Co. Ltd.
Circuit City Global Sourcing Ltd
Early Adopter Fund, LLC
InterTAN Canada, Ltd
InterTAN France SNC
InterTAN Ontario Ltd.
PlumChoice, Inc.
Sixth Street Marketplace, LP
St. Tammany Oaks Subdivision Association LLC
Theater Xtreme Entertainment Group, Inc.

Directors and Officers

Baldyga, Lisa
Barretta, Henry P.
Besanko, Brue H.
Bossin, Alan
Bradley, Brian S.
Breitenbecher, Kelly E.
Brill, Ronald M.
Byrd, Carolyn H.
Cuthbertson, Ron
Daoust, Ean
Dunn, Philip J.
Fairbairn, Ursula O.
Feigin, Barbara S.
Foss, Michael E.
Grove, Jacqueline
Hardymon, James F.
Harlow, John T.
Hedgebeth, Reginald D.
Heidemmann, Lyle G.
Jonas, Eric A., Jr.
Kane, Alan
Kelly, John J.
King, Alan B.
Kornstein, Don R.
Ma, Jeric
Marcum, James A.
McDonald, Jeffrey A.
Mosier, Michelle
Mulleady, John
Oakey, John A., III
Owen, Linda M.
Pappas, Steven P.
Ramsey, Daniel W.
Mith, Marlies A.
Salovaara, Mikael
Schoonover, Philip J.
Spainhour, J. Patrick
Spurling, Richard D.
Stone, Jeffrey S.
Swidler, Gerald L.
Turner, Ronald L.
Wahle, Elliot

Wong, Mark J.
Woo, Carolyn Y.

Businesses Affiliated with Directors and Officers

AFC Enterprises
Air Products and Chemicals Inc.
Aon Corporation
Bally Total Fitness Holding Corporation
Centex Corporation
Home Depot International
Iconix Brand Group Inc.
Lexmark International Inc.
Nisource Inc.
Pan American Life Insurance
Stride Rite Sourcing International
Sunoco Inc.
Textron Lycoming Corporation
The Brink's Company
The Servicemaster Company
True Value Company
Varsity Brands Inc.
VF Corporation
Wabco Holdings

Significant Shareholders

J. Richard Atwood
Classic Fund Management Aktiengesellschaft
First Pacific Advisors LLC
HBK Investments LP
HBK Management LLC
HBK Master Fund
HBK Master Fund LP
HBK Partners II LP
HBK Services LLC
Robert L Rodriguez
Mark J Wattles

Prepetition and Postpetition

Secured Lenders

Ableco Finance LLC
Bank of America, N.A.
Burdale Finance Ltd.
Capital One Leverage Finance Corporation
Crystal Capital
Fifth Third Bank
General Electric Capital Corporation
GMAC Commercial Finance LLC
JPMorgan Chase Bank, N.A.
National City Business Credit, Inc.
PNC Bank, N.A.
SunTrust Bank
Textron Financial Corporation
UBS Loan Finance LLC
UPS Capital Corporation
Wachovia Capital Finance Corporation
Webster Financial Corporation
Wells Fargo Retail Finance, LLC

Merchandise Creditors

Alliance Entertainment
Apple
Audiovox
Belkin Logistics Inc.
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Company
Electronic Arts
Epson America Inc.
Fox Home Entertainment
Fuji Photo Film USA
Garmin International Inc.
Hewlett-Packard
Hisense USA Corporation

Kingston Technologies
Klipsch Audio Technologies, LLC
Lenovo, Inc.
Lexmark International Inc.
Linksys
Logitech Inc.
Microsoft Corporation
Microsoft Xbox
Mitsubishi Digital Electronics
Monster Cable Products
Nikon Inc.
Olympus Corporation
Omnimount Systems Inc.
Oncorp US, Inc.
Onkyo USA Corporation
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc
Samsung Electronics America Inc.
Samsung Opto Electronics Inc.
Sandisk Corporation
Sharp Electronics Corporation
Sony Computer Entertainment
Sony Electronics Inc.
Stillwater Designs Inc.
THQ Inc.
Tomtom Inc.
Toshiba America Consumer Products
Toshiba Computer Systems Division
Universal Distribution Records
Vizio
Warner Home Video
Western Digital Technologies
Zenith Electronics Corporation

Vendors and Major Contract Parties

Alpha Security Products
American Systems Corporation
Andrews Electronics Inc.
Bailiwick Data Systems Inc.
CDW Direct LLC
Clay Inc, Bruce
Clickit Inc.
Cormark Inc.
Corporate Express
Corporate Facilities Group
Cosco
DC Power Solutions
Eastern Security Corporation
Eleets Logistics
Ereplacements LLC
Fire Materials Group LLC
Gorilla Nation Media
Graphic Communications
Illinois Wholesale Cash Register
Innerworkings LLC
J&F Mfg Inc
JLG Industries Inc.
Nextag
NFL Enterprises LLC
North American Roofing Systems Inc.
Northern Wire Productions
Orbis Corporation
Pricegrabber.Com LLC
PTR Compactor & Baler Company
Quebecor World KRI
Retail Maintenance Services LLC
Samsung Electronics America Inc.
Shopping.Com Inc.
Shopzilla Inc.
Sony
Specificmedia Inc.
Standard Electric
Streater Inc.
Swift Train Company

Trane
Tremor Media
Universal Fixtures & Display
US Signs
USIS Commercial Services Inc.
Vance Baldwin
Vanguard Products Group Inc.
Vector Security
Virginia Electronic Components
Wayne Dalton Corporation
Weather Channel Interactive, The

Fifty Largest Unsecured Creditors

Advertising.com
Alliance Entertainment
Apex Digital Inc
Audiovox
Belkin Logistics Inc.
Bethesda Softworks
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Company
Fox Home Entertainment
Fuji Photo Film USA
Garmin International Inc.
Graphic Communications
Hewlett-Packard
Hisense USA Corporation
IBM
IBM Strategic Outsourcing Wire
Incomm
Kensington Computer Products Group
Kingston Technologies
Klipsch Audio Technologies LLC
Lenovo, Inc.
Lexar Media Inc.
Lexmark International Inc.
Linksys
Microsoft Corp Consignment
Microsoft Xbox Consignment
Mitac USA Inc.
Mitsubishi Digital Electronics
Monster Cable Products
Navarre Consignment
Navarre Corporation
Nikon Inc.
Olympus Corporation
Omnimount Systems Inc.
Oncorp US, Inc.
Onkyo USA Corporation
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc.
Samsung Electronics America
Sandisk Corporation
Sharp Electronics Corporation
Simpletech
Sony Computer Entertainment
Sony Electronics Inc.
Stillwater Designs Inc.
THQ Inc. (ValuSoft)
Toshiba America Business Solutions Inc.
Toshiba America Consumer Products
Toshiba Computer Systems Division
Vizio
Vtech Communications Inc.
Vtech Electronics
Warner Home Video
Zenith Electronics Corporation

Consignors

foneGear
Intuit Inc.
Memorex Products, Inc.

Navarre Corporation
Panasonic Consumer Electronics Company
Pinnacle Systems, Inc. (Avid Tech Inc.)
THQ Inc. (ValuSoft)

Credit Card Companies and/or Processors

American Express
Chase Bank, USA
Discover Card
IPS Card Solutions, Inc.
MasterCard
ValueLink
Visa Inc.

Insurers

American Empire Excess & Surplus Lines
American Home Assurance Company
Arch Insurance Group
Axis Reinsurance Company
Axis Surplus Insurance Company
Chubb
CNA Global Specialty Lines
Continental Casualty Company
Essex Insurance Company
Executive Risk Indemnity Inc.
Federal Insurance Company
Fireman's Fund Insurance Company
Glacier Re
Global Aerospace, Inc.
Global Excess Partners
Great American Assurance Company
Great American Insurance Company
Industrial Risk Insurers
Integon Specialty Insurance Company
Lancashire Insurance Company (UK) Ltd
Landmark American Insurance Company
Lexington Insurance Company
Liberty Mutual Fire Insurance Company
Lloyds of London
National Liability & Fire Insurance Company
National Union Fire Insurance Company
Ohio Casualty Insurance Company
Old Republic Risk Management Inc.
Princeton Excess & Surplus Lines Insurance Co.
RSUI Indemnity Company
St. Paul Mercury Insurance Company
State National Insurance Company
Westchester Surplus Lines Insurance Company
XL Specialty Insurance Company
Zurich American Insurance Company

Third Party Administrators

Aetna Life Insurance Company
Alliance Entertainment Corporation
American Express Travel Related Services Company
American Express Trust Company
Aon Inc.
Assurant Inc.
Avista Advantage, Inc.
Beecher Carlson Insurance Services
Computerized Waste Systems
CTSI
E-Count
Empire Blue Cross Blue Shield
Hewitt Associates LLC
IBM
Jardine Lloyd Thompson Canada
Kaiser Permanente
Marsh USA, Inc.
Medco Health Solutions
Mercer Insurance Group
Mid-Atlantic Vision Service Plan, Inc.
Navigant Consulting, Inc
Specialty Risk Services
Tangoe, Inc.

Triple-S Management Corporation
Vision Service Plan
Wachovia Bank, N.A.

Utility Providers

Accent Energy
American Electric Power Company
American Water Company
Alabama Gas Corporation
Alabama Power
Alameda County Water District
Albemarle County Service Authority
Albuquerque Bernalillo County Water
Alderwood Water District
Allegheny Power
Alliant Energy/WP&L
Alltel
Altoona City Authority
Ameren CIPS
Ameren UE
Ameren CILCO
Ameren IP
American Water & Energy Savers
American Water Service, Inc.
Anne Arundel County Water and Wastewater
Anniston Water Works, AL
Arizona Public Service
Aqua New Jersey
Aquarion Water Company of CT
Aquila, Inc.
Arch Wireless
Arkansas Oklahoma Gas Corporation
Arkansas Western Gas Company
Artesian Water Company, Inc.
Ashwaubenon Water & Sewer Utility
AT&T
AT&T (Ameritech)
AT&T (Bellsouth)
AT&T (Pacific Bell)
AT&T (SNET)
AT&T (Southwestern Bell)
AT&T Mobility
Athens Clarke County, GA
Athens-Clarke County Stormwater Utility
Atlantic City Electric
Atmos Energy
Augusta Utilities Department
Aurora Water
Austell Natural Gas System
Autoridad de Acueductos y Alcantarillado
Autoridad de Energia Electrica
Avaya
Avista Utilities
Bangor Gas, ME
Bangor Hydro Electric Company
Bangor Water District
Bay State Gas
Bell South
Bellevue City Treasurer, WA
Belmont County Sanitary Sewer District, OH
Bexar County WCID
Baltimore Gas & Electric
Board of Public Utilities-Cheyenne, WY
Board of Water Supply/HI
Board of Water Works of Pueblo, CO
Borough of Chambersburg, PA
Braintree Electric Light Department
Braintree Water & Sewer Dept
Brazoria County MUD #6
Brick Township Municipal Utilities
Brighthouse Networks
Brownsville Public Utilities Board
Brunswick-Glynn County, GA
Bucks County Water & Sewer Authority
California Water Service-Bakersfield

Canton Township Water Dept, MI	City of Cuyahoga Falls, OH
Cape Fear Public Utility Authority	City of Dallas, TX
Cascade Natural Gas	City of Daly City, CA
Center Township Water & Sewer Authority	City of Danbury, CT
CenterPoint Energy Services Inc.	City of Daphne, AL
Central Georgia EMC	City of Daytona Beach, FL
Central Hudson Gas & Electric Company	City of Dearborn, MI
Central Maine Power	City of Decatur, IL
CenturyTel	City of Denton, TX
Charleston Water System	City of Dover, DE
Charlotte County Utilities	City of Durham, NC
Charter Communications	City of East Point, GA
Charter Township of Bloomfield, MI	City of Escondido, CA
Charter Township of Meridian, MI	City of Falls Church, VA
Chattanooga Gas Company	City of Fayetteville, AR
Chesapeake Utilities	City of Florence, SC
Chesterfield County Utilities Department	City of Folsom, CA
Cheyenne Light, Fuel & Power	City of Fort Lauderdale, FL
Cincinnati Bell	City of Fort Myers, FL/340
Citizens Gas & Coke Utility	City of Fort Smith, AR
Citrus Heights Water District	City of Fredericksburg, VA
City and County of Denver, CO	City of Fresno, CA
City of Abilene, TX	City of Frisco, TX
City of Alcoa Utilities, TN	City of Fullerton, CA
City of Alexandria, LA	City of Garland Utility Services
City of Altamonte Springs, FL	City of Gastonia, NC
City of Amarillo, TX	City of Glendale, CA - Water & Power
City of Ammon, ID	City of Goodyear, AZ
City of Ann Arbor Treasurer, MI	City of Grand Rapids, MI
City of Ardmore, OK	City of Grandville, MI
City of Arlington, TX	City of Groveland, FL
City of Asheville, NC	City of Groveland, FL
City of Atlanta, GA-Dept of Watershed Mg	City of Gulfport, MS
City of Austin, TX	City of Harrisonburg, VA
City of Avondale, AZ	City of Hattiesburg, MS
City of Baltimore, MD	City of Hialeah, FL-Dept of Water & Sewer
City of Batavia, IL	City of Hickory, NC
City of Beaumont, TX	City of High Point, NC
City of Berwyn, IL	City of Houston, TX - Water/Wastewater
City of Bethlehem, PA	City of Humble, TX
City of Bloomington, IL	City of Huntington Beach, CA
City of Bloomington, MN	City of Hurst, TX
City of Boca Raton, FL	City of Independence, MO
City of Boulder, CO	City of Jacksonville, NC
City of Boynton Beach, FL/Utilities Dept	City of Joliet, IL
City of Brea, CA	City of Keene, NH
City of Bridgeport, WV	City of Keizer, OR
City of Brighton, MI	City of Killeen, TX
City of Brockton, MA	City of Kingsport, TN
City of Brookfield, WI	City of La Habra, CA
City of Buford, GA	City of Lafayette, IN
City of Burbank, CA	City of Lake Charles, LA
City of Burnsville, MN	City of Lake Worth, TX
City of Calumet City, IL	City of Lakewood, CA
City of Cape Coral, FL	City of Lakewood, CO
City of Carmel, IN	City of Laredo, TX
City of Cedar Hill, TX	City of League City, TX
City of Cedar Park, TX	City of Leominster, MA
City of Chandler, AZ	City of Lewisville, TX
City of Charlottesville, VA	City of Livermore, CA
City of Chicago, IL Dept. of Water	City of Long Beach, CA
City of Clearwater, FL	City of Longview, TX
City of Cocoa, FL	City of Lufkin, TX
City of Colonial Heights, VA	City of Lynnwood, WA
City of Columbia, MO	City of Madison Heights, MI
City of Columbia, SC	City of Mansfield, TX
City of Columbus, OH	City of Manteca, CA
City of Concord, NC	City of Maple Grove, MN
City of Concord, NH	City of Marion, IL
City of Coon Rapids, MN	City of Martinsville, VA
City of Coral Springs, FL	City of McHenry, IL
City of Corpus Christi, TX-Utility Busing	City of McKinney, TX
City of Countryside, IL	City of Melbourne, FL
City of Covina, CA	City of Merced
City of Crystal Lake, IL	City of Meriden Tax Collector, CT

City of Mesa, AZ
City of Mesquite, TX
City of Midland, TX
City of Midwest City, OK
City of Millville, NJ
City of Minnetonka, MN
City of Modesto, CA
City of Monrovia, CA
City of Montebello, CA
City of Morgan Hill, CA
City of Muskegon, MI
City of Myrtle Beach, SC
City of Naperville, IL
City of Niles, OH
City of Norman, OK
City of North Canton, OH
City of Norton Shores, MI
City of Norwalk, CA
City of Novi, MI
City of OFallon, IL
City of Oklahoma City, OK
City of Olympia, WA
City of Orange, CA
City of Orem, UT
City of Oxnard, CA
City of Pasadena, CA
City of Pasadena, TX
City of Pembroke Pines, FL
City of Pensacola, FL
City of Peoria, AZ
City of Phoenix, AZ
City of Pittsburg, CA
City of Plano, TX
City of Plantation, FL
City of Pontiac, MI
City of Port Arthur, TX
City of Port Richey, FL
City of Portage, MI
City of Portland, OR
City of Portsmouth, NH
City of Raleigh, NC
City of Rancho Cucamonga, CA
City of Redding, CA
City of Richland, WA
City of Richmond, VA
City of Rochester Hills, MI
City of Rockford, IL
City of Rockwall, TX
City of Roseville, CA
City of Roseville, CA
City of Roseville, MI
City of Round Rock, TX
City of Salisbury, NC
City of San Bernardino, CA - Water
City of San Diego, CA
City of San Luis Obispo, CA
City of Santa Barbara, CA
City of Santa Maria, CA
City of Santa Monica, CA
City of Santa Rosa, CA-Water & Sewer
City of Savannah, GA
City of Sebring, FL
City of Selma, TX
City of Sherman, TX
City of Shreveport, LA-D O W A S
City of Signal Hill, CA
City of Slidell, LA
City of Somerville, MA
City of Southaven, MS
City of Southlake, TX
City of St. Cloud, MN
City of St. Peters, MO
City of Steubenville, OH
City of Sugar Land, TX
City of Summerville, Armuchee

City of Sunnyvale, CA
City of Tallahassee, FL - Util Dept
City of Tampa, FL
City of Taunton, MA
City of Taylor, MI
City of Temple, TX
City of Thornton, CO
City of Toledo, OH
City of Torrance, CA
City of Troy, MI
City of Tucson, AZ
City of Tukwila, WA
City of Tulsa, OK
City of Turlock, CA
City of Tuscaloosa, AL
City of Tyler, TX
City of Vero Beach, FL
City of Victorville, CA
City of Vienna, WV
City of Virginia Beach, VA
City of Waco, TX
City of Warner Robins, GA
City of Webster, TX
City of West Jordan, UT
City of West Palm Beach/Utilities
City of Westland, MI - Dept. 180701
City of Wichita Falls, TX
City of Wichita Water Department, KS
City of Wilmington, DE
City of Wilmington, NC
City of Winston-Salem, NC
City of Woodbury, MN
City of Yuma, AZ
City Utilities (Fort Wayne, IN)
City Utilities of Springfield, MO
City Water & Light
City Water Light & Power, Springfield IL
Clackamas River Water
Clarksville Department of Electricity
Clarksville Gas & Water Department
Clearwater Enterprises, L.L.C.
Cleco Power LLC
Cleveland Utilities
Coachella Valley Water District
Cobb County Water System
College Station Utilities - TX
Colorado Springs Utilities
Columbia Gas of Kentucky
Columbia Gas of Maryland
Columbia Power & Water Systems
Columbus City Utilities
Columbus Water Works
Com Ed
Comcast
Compton Municipal Water Dept
Con Edison
Con Edison Solutions
Connecticut Light & Power
Connecticut Natural Gas Corporation
Connecticut Water Company
Connexus Energy
Consolidated Communications
Consolidated Mutual Water
Consolidated Waterworks District #1
Consumers Energy
Contra Costa Water District
County of Henrico, VA
Cox Communications
CPS Energy
Cucamonga Valley Water District
Dakota Electric Association
Davidson Telecom LLC
Dayton Power & Light
Delmarva Power DE/MD/VA
Delta Charter Township, MI

Denver Water
Deptford Township MUA, NJ
Direct Energy
Division of Water, City of Cleveland OH
Dixie Electric Cooperative
Dominion East Ohio
Dothan Utilities
Douglasville-Douglas County GA
DTE Energy
Dublin San Ramon Services District
Duke Energy
Dupage County Public Works
Duquesne Light Company
East Bay Municipal Utility District
East Brunswick Water Utility
Eastern Municipal Water District
Easton Suburban Water Authority
Easylink Services Corporation
El Paso Electric Company
El Paso Water Utilities
El Toro Water District
Electric City Utilities/City of Anderson
Electric Power Board-Chattanooga
Elizabethtown Gas
Elmira Water Board NY
Elyria Public Utilities
Embarq Communications
Emerald Coast Utilities Authority
Entergy Arkansas, Inc.
Entergy Gulf States LA, LLC
Equitable Gas Company
Erie County Water Authority
Evansville, IN Waterworks Dept
Everett Utilities
Fairfax Water - VA
Fairfield Municipal Utilities
Fairpoint Communications
Fewtek Inc.
First Utility District of Knox County
Flint EMC, GA
Flint Township-Board of Public Works
Florence Water & Sewer Commission
Florida City Gas
Florida Power & Light Company
Florida Public Utilities Co, DeBary
Floyd County Water Department
Fontana Water Company
Fort Collins Utilities
Fort Worth Water Dept, TX
Frederick County Division of Utilities
Frontier
Fruitland Mutual Water Company
Gainesville Regional Utilities
Gas South
Geoff Patterson, Receiver of Taxes
Georgia Power
Golden State Water Company
Grand Chute Utilities
Grand Traverse County Dept of Pub Works
Granite Telecommunications
Greater Augusta Utility District, ME
Greater Cincinnati Water Works
Green Bay Water Utility
Green Mountain Power
Greene County - Department of Public Wor
Greenville Utilities Commission, NC
Greenville Water System, SC
GreyStone Power Corporation
Gulf Power
Gwinnett Co. Water Resources
Hamilton Township
Hampton Roads Utility Billing Services
Harker Heights Water Department, TX
Harpeth Valley Utilities District
Harrisonburg Electric Commission

Hawaiian Electric Company, Inc.
Hawaiian Telecom
Hayward Water System
Helix Water District
Hernando County Utilities, FL
Hicksville Water District
Highland Sewer & Water Authority
Highland Utilities Dept, IN
Highlands Ranch Metro Districts
Hillsborough County Water Resource Ser.
Holland Board of Public Works
Holland Charter Township, MI
Holyoke Gas & Electric Department
Holyoke Water Works, MA
Huntsville Utilities, AL
Idaho Power
Imperial Irrigation District, CA
Indian River County Utilities, FL
Indianapolis Power & Light
Indianapolis Water Company
Insight
Intercall
Intermountain Gas Company
Intermountain Rural Electric Association
Irvine Ranch Water District
Jackson Electric Membership Corp, GA
Jackson Energy Authority
Jackson Water Collection, MI
Jacksonville Electric Authority
Jefferson County AL, Sewer Service Fund
Jefferson Parish, LA
Jersey Central Power & Light
Johnson City Power Board
Johnson City Utility System
Kansas City Power & Light Company
Kansas Gas Service
KCMO Water Services Department
Keynote Red Alert
Kissimmee Utility Authority
Knoxville Utilities Board
Kentucky Utilities Company
Laclede Gas Company
Lafayette Utilities Systems
Lake Apopka Natural Gas District, FL
Lake County Dept of Public Works, IL
Lakehaven Utility District
Lakeland Electric/City of Lakeland,FL
Lansing Board of Water & Light
Lee County Electric Cooperative
Lincoln Electric System
Long Island American Water, NY
Long Island Power Authority
Los Angeles County Dept. of Public Works
Los Angeles Dept of Water & Power
Loudoun Water
Louisville Water Company
Lubbock Power Light & Water
Lycoming County Water & Sewer Authority
Macon Water Authority
Madison Gas and Electric - WI
Madison Suburban Utility District
Madison Water/Sewer/Storm Utilities, WI
Manchester Water Works
Marin Municipal Water District
Martin County Utilities
McAllen Public Utilities -TX
MCI
Manatee County Utilities Cust Serv
Medford Water Commission, OR
Memphis Light, Gas & Water Division
Merced Irrigation District
Merchantville - Pennsauken
Met-Ed
Metro
Metro Technology, Inc. (AL)

Metro Water Services TN
Metropolitan St. Louis Sewer District
Miami-Dade Water and Sewer Dept.
MidAmerican Energy Company
Mid-Carolina Electric Cooperative
Middle Tennessee Electric Membership
Milwaukee Water Works
Mishawaka Utilities
Mississippi Power
Missouri Gas Energy
Mobile Area Water & Sewer System
Modesto Irrigation District
Monroe County Water Authority
Monte Vista Water District
Montgomery Water Works
Mount Laurel Municipal Utilities
Mount Pleasant Waterworks, SC
Mountaineer Gas
Nashville Electric Service
National Fuel
National Grid
Nevada Power Company
New Braunfels Utilities, TX
New England Gas Company
New England Water Utility Services, Inc.
New Hampshire Gas Corporation
New Jersey Natural Gas Company
New Mexico Utilities, Inc.
Newport News Waterworks
Nextel Communications
Nicor Gas Transportation
Nicor Gas
Northern Indiana Public Service Company
North Attleborough Electric
North Attleborough Public Works
North Little Rock Electric
North Shore Gas
North State Communications
North Wales Water Authority
Northampton Borough Municipal Authority
Northern Utilities Natural Gas
Northern Virginia Electric Cooperative
NSTAR/
NW Natural
NYC Water Board
New York State Electric & Gas
O.C.W.S. Okaloosa County
Ocala Electric Utility, FL
Oceanic Time Warner Cable
Onondaga County Water Authority
Oklahoma Gas & Electric Service
Ohio Edison
Oklahoma Natural Gas Company
Olivenhain Municipal Water District
Ontario Water Works
Orange and Rockland Utilities
Orange County Utilities
Orlando Utilities Commission
Orwell Natural Gas Company
Ozarks Electric Cooperative Corporation
Pacific Gas & Electric
Pacific Power-Rocky Mountain Power
Paducah Power System
Panama City Utilities Department , FL
Parker Water & Sanitation District
Paulding County Water, GA
Pearl River Valley EPA
Peco Energy Company
Pedernales Electric Cooperative, Inc.
Penelec
Pennichuck Water Works, Inc.
Peoples Gas
PEPCO (Potomac Electric Power Company)
Philadelphia Gas Works
Piedmont Natural Gas-Nashville Gas

Pinellas County, FL-Utilities
Plaza Mill Limited
PNM Electric & Gas Services
Portland General Electric
Portland Water District - ME
PPL Utilities
Prattville Water Works Board
Progress Energy Carolinas, Inc
Providence Water
Public Service Electric & Gas Company
PSNC Energy (Public Service Company of NC)
Public Service of New Hampshire
Public Works Commission, City of Fayetteville
Puerto Rico Telephone
Puget Sound Energy
Prince William County Services
Questar Gas
Qwest
Racine Water & Wastewater Utilities, WI
Rancho California Water District
Regional Water Authority, CT
Research In Motion
Rochester Gas & Electric
Ritter Communications
Riverdale City Corporation
Riverside Public Utilities, CA
Roanoke Gas Company
Rocky Mount Public Utilities
Sacramento County Utilities
Sacramento Municipal Utility District
Saddleback Communications
Saint Paul Regional Water Services
Salt Lake City Corporation
San Angelo Water Utilities
San Antonio Water System
San Diego Gas & Electric
San Jose Water Company
Santa Buckley Energy
Santa Cruz Municipal Utilities
Santa Margarita Water District-SMWD
Santee Cooper
Sarasota County Environmental Services
Sawnee EMC
South Carolina Electric & Gas
Sebring Gas System Inc.
Second Taxing District Water Department
Semco Energy Gas Company
Semptra Energy Solutions
SFPUC-Water Department, CA
Shelby Township Dept of Public Works
Sierra Pacific Power Company-NV
Silverdale Water District # 16
Simplenet
Skytel
Southern Maryland Electric Cooperative
Snapping Shoals EMC
Snohomish County PUD
South Bend Water Works
South Central Power CO, OH
South Jersey Gas Company
South Louisiana Electric Cooperative
Southern California Edison
Southern California Gas
Southwest Gas Corporation
Southwestern VA Gas Company
Spartanburg Water System
Spectrum Utilities Solutions
Spokane County Utilities
Spokane County Water Dist #3
Spring Hill Water Works, TN
Springfield Utility Board
Springfield Water & Sewer Commission
Sprint
Salt River Project
St. Lucie West Services District

Suburban East Salem Water District
Suburban Natural Gas
Suddenlink
Suez Energy Resources NA
Suffolk County Water Authority - NY
Summit Township Water Authority
Sumter Electric Cooperative, Inc., FL
Surewest
Sweetwater Authority
T Mobile
Tacoma Public Utilities
Taunton Municipal Lighting Plant
TDS Telecom
Tampa Electric Company
Terrebonne Parish Consolidated Govt.
Texas Gas Service
The Illuminating Company
The Metropolitan District CT
The Torrington Water Company
Thoroughbred Village
Toledo Edison
Tombigbee Electric Power Assoc-Tupelo
Town of Apex, NC
Town of Aurelius - Water & Sewer, NY
Town of Burlington, MA
Town of Cary, NC
Town of Collierville, TN
Town of Cortlandt, NY
Town of Danvers, MA-Electric Division
Town of Dartmouth, MA
Town of Foxborough, MA
Town of Gilbert, AZ
Town of Hanover, MA-Tax Collector
Town of Manchester, CT
Town of Natick, MA
Town of Plymouth, MA
Town of Queen Creek Water, AZ
Town of Salem, NH
Town of Schererville, IN
Town of Vestal, NY - Utility Fund
Town of Victor, NY
Town of Wallkill, NY
Township of Freehold, NJ
Township of Livingston, NJ
Township of Roxbury, NJ
Township of Wayne, NJ
TPS
Tri-County Electric Cooperative/TX
Trinsic Spectrum Business
Truckee Meadows Water Authority, NV
Trumbull County Water & Sewer Dept.
Trussville Utilities Board, AL
Tucows Com
Tucson Electric Power Company
Tupelo Water & Light Dept
Turlock Irrigation District
TXU Energy
Tylex Inc./TX
UGI Energy Services, Inc.
UGI Penn Natural Gas
United Illuminating Company
United Power
United Water Idaho
United Water New Jersey/Harrington Park
United Water Pennsylvania
Unitil Concord Electric Company
USA Mobility
UTE Water Conservancy District
Utilities Inc. of Louisiana
Utility Billing Services-AR
Utility Payment Processing, Baton Rouge
Valencia Water Company, CA
VCCDD Utility
Vectren Energy Delivery
Verizon (BA)

Verizon (GTE)
Verizon Online
Verizon Wireless
Vermont Gas Systems, Inc.
Village of Algonquin, IL
Village of Arlington Heights, IL
Village of Bedford Park, IL
Village of Bloomingdale, IL
Village of Downers Grove, IL
Village of Elmwood Park, IL
Village of Gurnee, IL
Village of Matteson, IL
Village of Niles, IL
Village of Norridge, IL
Village of Nyack Water Dept., NY
Village of Schaumburg, IL
Village of Wellington, FL
Virginia Natural Gas
Vista Irrigation District
Walnut Valley Water District
Walton EMC PO Box 1347/260
Warrington Township Water & Sewer Dept.
Washington Gas
Washington Suburban Sanitary Commission
Water Gas & Light Commission
Water Revenue Bureau, PA
WaterOne
Wisconsin Electric
Wisconsin Gas
West View Water Authority
Westar Energy/KPL
Western Allegheny County MUA
Western Massachusetts Electric
Westminster Finance - CO
Wilkinsburg-Penn Joint Water Authority
Williston Water Department
Willmut Gas Company
Windstream
Wisconsin Public Service Corporation
Withlacoochee River Electric Cooperative
Wright-Hennepin Coop Electric
Xcel Energy: Southwestern Public Service
Yankee Gas Services
Youngstown Water Dept., OH

Real Property Lessors

1030 W. North Avenue Bldg., LLC
120 Orchard LLC
1251 Fourth Street Investors, LLC
13630 Victory Boulevard LLC
1890 Ranch, Ltd
1965 Retail LLC
19th Street Investors, Inc.
36 Monmouth Plaza LLC
3725 Airport Boulevard, LP
380 Towne Crossing, LP
4 Newbury Danvers LLC
44 North Properties, LLC
444 Connecticut Avenue LLC
502-12 86th Street, LLC
5035 Associates, LP
601 Plaza, LLC
610 & San Felipe, Inc.
680 S. Lemon Avenue Company LLC
700 Jefferson Road Ii, LLC
ADD Holdings, LP
AAC Cross County Leasehold Owner, LLC
Abercorn Common, LLP
Abrams Willowbrook Three LP
Acadia Realty Limited Partnership
Accent Homes, Inc
ACPG Management, LLC
Advance Real Estate Management, LLC
Agree Limited Partnership
AIG Baker Deptford, LLC

AIG Baker Hoover, LLC
Alameda Associates
Alexander's Of Rego Park Center, Inc.
Alexandria Main Mall LLC
Alliance - Rocky Mount, LLC
Almaden Plaza Shopping Center, Inc.
Almeda-Rowlett Retail LP
Almonesson Associates, LP
Altamonte Springs Real Estate Associates, LLC
Amargosa Palmdale Investments, LLC
AMB Property, LP
Amcap Arborland LLC
Amcap Northpoint LLC
American National Bank & Trust Company Of Chicago
American National Insurance Company
Amherst Industries, Inc.
AMLI Land Development- I, LP
Ammon Properties LLC
AM REIT Texas Real Estate Investment Trust
AR Investments, LP
Arboretum of South Barrington LLC
Ardmore Development Authority
Argyle Forest Retail I, LLC
Arho LP
Arrowhead Net Lease, LP
Arundel Mills Marketplace LP
Atlantic Center Fort Greene Associates LP
Avenue Forsyth LLC
Avr Cpc Associates, LLC
Awe-Ocala, Ltd.
Bainbridge Shopping Center II LLC
Baker Natick Promenade LLLC
Barberio, Janet
Bard, Ervin & Suzanne
Barnes and Powers North LLC
Basile LLC
Basser - Kaufman 222, LLC
Basser-Kaufman Inc.
Battlefield Fe LP
BBD Rosedale, LLC
BC Portland Partners, Inc.
Bear Valley Road Partners LLC & M Lantz LLC
Beatson, William P. Jr.
Becker Investment Company
Becker Trust, LLC
Bedford Park Properties, LLC
Bel Air Square LLC
Bella Terra Associates LLC
Benderson Development Company
Benderson Properties Inc.
Benenson Columbus - OH Trust
Berkshire West
Berkshire-Amherst, LLC
Berkshire-Hyannis, LLC
BFLO-Waterford Associates, LLC
BFW/Pike Associates, LLC
BG Walker, LLC
BK Properties LP
Blank Aschkenasy Properties LLC
Building Retail 2007 LLC & Netarc LLC
BI-NTY I, LLC
Boise Towne Plaza LLC
Bond CC. V Delaware Business Trust
Bond CC II Delaware Business Trust
Bond CC III Delaware Business Trust
Bond CC IV Delaware Business Trust
Bond-Circuit II Delaware Business Trust
Bond-Circuit IV Delaware Business Trust
Bond-Circuit IX Delaware Business Trust
Bond-Circuit V Delaware Business Trust
Bond-Circuit VIII Delaware Business Trust
Bond-Circuit X Delaware Business Trust
Bond-Circuit XI Delaware Business Trust
Boulevard Associates

Boulevard North Associates, LP
Boyer Lake Pointe, Lc
BPP-Connecticut LLC
BPP-Muncy LLC
BPP-Ny LLC
BPP-Oh LLC
BPP-Redding LLC
BPP-Sc LLC
BPP-Va, LLC
BPP-Wb, LLC
Brandywine Grande C, LP
Bre, Louis Joliet, LLC
Briantree Property Association LP
Brick 70 LLC
Brighton Commercial LLC
Broadacre South LLC
Broadstone Crossing LLC
BT Bloomington LLC
Burbank Mall Associates LLC
Burnham Pacific Properties
By-Pass Development Company LLC
CC. Hamburg NY Partners, LLC
CJM. Management Company
CA New Plan Asset Partnership IV, LLP
Cafaro Governors Square Partnership
Camelback Center Properties
Cameron Group Associates LLP
Campbell Properties LP
Cap Brunswick LLC
Caparra Center Associates, S.E.
Capital Centre LLC
Cardinal Capital Partners
Cardinal Court, LLC
Carlyle-Cypress Tuscaloosa I, LLC
Carousel Center Company, LP
Carriage Crossing Market Place, LLC
Carrollton Arms
Catellus Development Corporation
Catellus Operating LP
CBC - Wilbur Properties
CBL Terrace Limited Partnership
CC - Investors 1995-6
CC - Investors 1996-1
CC - Investors 1996-12
CC - Investors 1996-17
CC - Investors 1996-3
CC Brandywine Investors 1998 LLC
CC Colonial Trust
CC Countryside 98 LLC
CC East Lansing 98 LLC
CC Frederick 98 LLC
CC Ft. Smith Investors 1998 LLC
CC Grand Junction Investors 1998 LLC
CC Green Bay 98 LLC
CC Harper Woods 98 LLC
CC Independence LLC
CC Indianapolis 98 LLC
CC Indianapolis LLC
CC Investors 1995-1
CC Investors 1995-2
CC Investors 1995-3
CC Investors 1995-5
CC Investors 1996-10
CC Investors 1996-14
CC Investors 1996-6
CC Investors 1996-7
CC Investors 1997-10
CC Investors 1997-12
CC Investors 1997-2
CC Investors 1997-3
CC Investors 1997-
CC Jackson 98 LLC
CC Kingsport 98 LLC
CC La Quinta LLC
CC Lafayette LLC

CC Madison LLC	Compton Commercial Redevelopment Company
CC Merrillville Trust	Concar Enterprises Inc.
CC PhiladeLPhia 98 LLC	Concord Mills LP
CC Ridgeland 98 LLC	Condan Enterprises LLC
CC Roseville, LLC	Congressional North Associates LP
CC Springs LLC	Continental 45 Fund LLC.
CC Wichita Falls 98 Trust	Continental 64 Fund LLC
CCC Realty, LLC	Cortlandt B. LLC
CCDC Marion Portfolio LP	Cosmo-Eastgate, Ltd.
CCI Louisiana Trust	Cottonwood Phase V LLC
CCI Trust 1994-I	Coventry II DDR Buena Park Place LP
CC-Virginia Beach LLC	Coventry II DDR Merriam Village LLC
CDB Falcon Sunland Plaza LP	Covington Lansing Acquisition LLC
Cedar Development, Ltd	CP Venture Two LLC
Centennial Holdings LLC	Craig-Clarksville Tennessee LLC
Central Investments, LLC	Crosspointe 08 A LLC
Central Park 1226, LLC	Crossways Financial Associates LLC
Central Park Property Owners Association	Crown CC 1 LLC
Centro Bradley Spe 7 LLC	CT Retail Properties Finance V LLC
Centro Heritage County Line LLC	Cypress/Spanish Fort I LP
Centro Heritage Innes Street LLC	Daly City Partners I LP
Centro Heritage UC Greenville LLC	Daniel G. Kamin Baton Rouge LLC
Centro Properties Group	Daniel G. Kamin Burlington LLC
Centro Watt	Daniel G. Kamin Elmwood Park LLC
Century Plaza Development Corporation	Daniel G. Kamin Flint, LLC
Cermak Plaza Associates LLC	Daniel G. Kamin Mcallen LLC
CFH Realty III/Sunset Valley LP	Daniel G Kamin and Howard Kadish, LLC
Chalek Company LLC	Dartmouth Marketplace Associates
Chambersburg Crossing LP	Dayton Hudson Corporation
Chandler Gateway Partners LLC	DDR Southeast Loisdale LLC
Chapel Hills - West LLC	DDR Crossroads Center LLC
Chapman And Main Center	DDR Family Centers LP
Charbonnet Family Ltd et. al	DDR Highland Grove LLC
Charlotte (Archdale) UY LLC	DDR Homestead LLC
Chehalis Hawaii Partners LLC	DDR Horseheads LLC
Chico Crossroads LP	DDR Mdt Asheville River Hills
Chino South Retail PG LLC	DDR Mdt Fairfax Towne Center LLC
CHK LLC	DDR Mdt Grandville Marketplace LLC
Cim/Birch St., Inc.	DDR Mdt Monaca Township Marketplace LLC
Circuit Distribution - Illinois	DDR Mdt Union Consumer Square, LLC
Circuit II Corporation	DDR Miami Ave LLC
Circuit Investors - Fairfield, LP	DDR Norte LLC, S.E.
Circuit Investors - Vernon Hills, LP	DDR Southeast Cary LLC
Circuit Investors - Yorktown, LP	DDR Southeast Cortez, LLC
Circuit Investors #2 Ltd	DDR Southeast Culver City District
Circuit Investors #3 LP	DDR Southeast Dothan Outparcel, LLC
Circuit Investors #4 - Thousand Oaks LP	DDR Southeast Highlands Ranch LLC
Circuit Oklahoma Property Investor	DDR Southeast Olympia District
Circuit Pennsylvania Corporation	DDR Southeast Rome LLC
Circuit Sports LP	DDR Southeast Snellville LLC
Circuit Tax Property Investors LP	DDR Southeast Union LLC
Circuitville LLC	DDR Southeast Vero Beach LLC
Citrus Park CC LLC	DDR 1st Carolina Crossings South LLC
City View Center LLC	DDRA Arrowhead Crossing LLC
CK Richmond Business Services #2, LLC	DDRM Hilltop Plaza LP
Clairemont Square	DDRM Skyview Plaza LLC
Clay Terrace Partners LLC	DDR-Sau Greenville Point LLC
Cleveland Towne Center LLC	DDR-Sau Wendover Phase II, LLC
Coastal Way LLC	DDRTC CC Plaza LLC
Cobb Corners II LP	DDRTC Columbiana Station I LLC
Cofal Partners LP	DDRTC Creeks at Virginia Center LLC
Cohab Realty LLC	DDRTC McFarland Plaza LLC
Coldwater Development LLC	DDRTC Newnan Pavilion LLC
Cole CC Aurora Co, LLC	DDRTC Southlake Pavilion LLC
Cole CC Groveland Fl, LLC	DDRTC Sycamore Commons LLC
Cole CC Kennesaw Ga, LLC	DDRTC T&C LLC
Cole CC Mesquite Tx, LLC	DDRTC Walks at Highwood Preserve I LLC
Cole CC Taunton Ma, LLC	Decatur Plaza I, LLC
Colonial Heights Holding, LLC	Deerbrook Anchor Acquisition LLC
Colonial Heights Land Association	Dematteo Management Inc.
Colonial Square Associates LLC	Dentici Family Limited Partnership
Colonnade LLC	Derito Pavilions 140 LLC
Colony Place Plaz, LLC	Desert Home Communities of Oklahoma, LLC
Columbia Plaza Shopping Center Venture	DEV LP
Community Centers One LLC	Diamond Square LLC

Dicker/Warmington Properties
Dikeou, Deno P.
Dim Vastgoed, N.V.
DJD Partners LP
DMC Properties, Inc.
Dollinger Lost Hills Associates
Donahue Schriber Realty Group LP
Dowel Conshohocken LLC
Dowel-Allentown, LLC
Doyle Winchester Properties, LLC
Drexel Delaware Trust
Drury Land Development Inc.
Durham Westgate Plaza Investors LLC.
E&A Northeast LP
Eagleridge Associates (Pueblo) LLC
East Gate Center V
Eastchase Market Center LLC
Eastland Shopping Center LLC
Eastridge Shopping Center LLC
EEL Mckee LLC
EKLEC Co. Newco LLC
ELPF Slidell, LLC
Emporium on LBJ Owners Association
Encinitas PFA, LLC
Enid Two, LLC
ERP of Midway, LLC
Estate of Joseph Y. Einbinder
Evansville Developers LLC, G.B.
Evergreen Mcdowell And Pebble Creek LLC
Excel Realty Partners LP
Excel Westminster Marketplace, Inc.
F.R.O., LLC Ix
Faber Bros., Inc
Fairfax Court LP
Fairview Heights Investors LLC
Fairway Centre Associate, LP
Faram Muskegon LLC
Farmingdale-Grocery LLC
Fayetteville Developers LLC
FC Janes Park LLC
FC Richmond Associates LP
FC Treeco Columbia Park, LLC
FC Wodbridge Crossing, LLC
Federal Realty Investment Trust
Feil Organization, The
FGP Company
Fingerlakes Crossing LLC
Firecreek Crossing o Reno LLC
First Berkshire Properties LLC
FJL MVP LLC
Flintlock Northridge LLC
F&M Properties
Fogg-Snowville LLC
Foothill Business Association
Foothill Pacific Towne Center
Forecast Danbury LP
Forest City Commercial Group LLC
Forest City Ratner Company
Fourels Investment Company
Fr/Cal Gouldsboro Property Holding LP
Friedland, Lawrence And Melvin
FW CA Brea Marketplace LLC
G&S Livingston Realty Inc.
Gainesville Outdoor Advertising Inc.
Galileo Apollo II Sub, LLC
Galileo CMBS T2 NC LP
Galileo Freshwater/Stateline LLC
Galileo Northeast LLC
Galleria Partnership
Galleria Plaza Ltd.
Garden City Center
Gateway Center Properties III, LLC
Gateway Company LLC
Gateway Woodside Inc.
GC Acquisition Corporation

Geenen Dekock Properties LLC
Generation H One and Two LP
GGP Mall of Louisiana LP
GGP-Steeplegate Inc.
Gladwyne Investors, LP
Glenmoor LP
GMS Golden Valley Ranch LLC
Goldsmith, Barbara L.
Goodmill LLC
Gould Livermore LLC
Grand Hunt Center Oea
Gravois Bluffs III LLC
GRE Grove Street One LLC
GRE Vista Ridge LP
Greater Orlando Aviation Authority
Greece Ridge LLC
Greeley Shopping Center LLC
Green 521 5th Avenue LLC
Green Acres Mall LLC
Greenback Associates
Greenwood Point LP
GRI-EQY (Sparkleberry Square) LLC
GS Erie LLC
GS II Brook Highland LLC
Gunning Investments, LLC
Hallaian Brothers
Hamilton Chase Santa Maria LLC
Hamilton Crossing I LLC
Hampden Commons Condominium Association
Hannon Ranches Ltd
Hanson Industries Inc.
Harold and Lucille Chaffee Trust
Hart Kings Crossing LLC
Hartman 1995 Ohio Property Trust
Harvest/NPE LP
Hayden Meadows JV
Hayward 880, LLC
Heritage Property Investment LP
Heritage-Lakes Crossing LLC
Hickory Hollow Development Inc.
Hickory Ridge Pavilion LLC
Highlands Ranch Community Association
HIP Stephanie, LLC
HK New Plan Covered Sun LLC
HK New Plan EPR Property Holdings LLC.
HK New Plan Exchange Property Owner II LP
HKK Investments
Hollingsworth Capital Partners - Intermodal, LLC
Holyoke Crossing LP II
Home Depot USA Inc.
Hoprock Limonite LLC
Howland Commons Partnership
HRI/Lutherville Station LLC
Hudson Realty Trust
Huntington Mall Company
HV Covington LLC
HWR Kennesaw LLC
I-10/Bunker Hill Associates, LP
I-93 Somerville LLC
Iannucci Development Corporation
Immobilien Verwaltung GMBH
Indian River Mall
Inland American Chesapeake Crossroads LLC
Inland American Oklahoma City Penn, LLC
Inland American Retail Management
Inland Commercial Property Management Inc.
Inland Us Management LLC
Inland Western Austin Southpark Meadows II LP
Inland Western Cedar Hill Pleasant Run LP
Inland Western College Station Gateway II, LP
Inland Western Columbus Clifty LLC
Inland Western Houma Magnolia LLC
Inland Western Lake Worth Towne Crossing
Inland Western Lewisville Lakepointe LP
Inland Western McDowell LLC

Inland Western Oswego Gerry Centennial LLC	Little Britain Holding, LLC
Inland Western Richmond Mayland LLC	Loop West LLC
Inland Western San Antonio Hq LP	Louis Joliet Shoppingtown LP
Inland Western Southlake Corners LP	Lucknow Associates
Inland Western Sugar Land Colony LP	Lufkin Gkd Partner, LP
Inland Western Temecula Commons LLC	M & M Berman Enterprises
Inland Western West Mifflin Century III District	MIA Brookhaven LLC
Intergrated Real Estate Services LLC	Macerich Lakewood LLC
International Speedway Square Ltd	Macerich Vintage Fair LP
Interstate Augusta Properties LLC	Macy's Central
Investors Brokerage Inc.	Madison Waldorf LLC
Irish Hills Plaza West II LLC	Magna Trust Company
Irvine Company LLC	Main Street At Exton LP
Irving Harlem Venture LP	Mall at Gurnee Mills LLC
J&F Enterprises	Mall at Valle Vista LLC
Jaffe of Weston II Inc.	Mall of Georgia LLC
Janaf Crossings, LLC	Mallview Plaza Company Ltd.
Jantzen Dynamic Corporation	Manco Abbott OEA Inc.
Jefferson Mall Company II LLC	Mansfield Seq 287 and Debbie Ltd.
JKCG LLC	Manteca Stadium Park LP
Johnson City Crossing (Delaware)LLC	Marco Portland General Partnership
Johnstown Zamias LP	Market Heights Ltd
Jubilee-Springdale LLC	Marlton VF, LLC
Jurupa Bolingbrook LLC	Mass One LLC
JWC/Loftus LLC	Mayfair - MDCC Business Trust
K&G/Dearborn LLC.	MB Fabyan Randall Plaza Batavia LLC
Kamin Realty Co	MB Keene Monadnock LLC
Karns Real Estate Holdings II, LLC	McAlister Square Partners Ltd
Katy Mills Mall LP	MD-GSI Associate, LLC
KB Columbus I-CC	MDS Realty II, LLC
KC Benjamin Realty LLC	Meacham Business Center LLC
K E - Athens LLC	Meadowbrook Village LP
Kendall-77 Ltd.	Melbourne-JCP Associates Ltd.
Kentucky Oaks Mall	Melville Walton Hone, Trustee Of Hone Family
K-Gam Broadway Way Craycroft LLC	Memorial Square 1031 LLC
Kimco Acadiana 670 Inc.	Meridian Village LLC
Kimco Arbor Lakes S.C., LLC	Metro Center LLC
Kimco Pk LC	Meyerland Plaza (De) LLC
Kimco Realty Corporation	MHW Warner Robins LLC
KIR Amarillo LP	Mibarev Development I LLC
KIR Arboretum Crossing LP	Mid US LLC
KIR Augusta I 044 LLC	Mid-America Asset Management
KIR Piers 716 LLC	Milford Crossing Investors LLC
Kite Coral Springs LLC	Millman 2000 Charitable Trust
Knoxville Levcal LLC	Millstein Industries LLC
KNP Investments	MK Kona Commons LLC
Kobra Properties	Mobile KPT LLC
Kolo Enterprises	Monrovia Marketplace LLC
Kramont Vestal Management LLC	Montclair Plaza LLC
KRG Market Street Village LP	Monte Vista Crossings, LLC
Kroustalis Investment	Montevideo Investments, LLC
Krupp Equity Limited Partnership	Montgomery Towne Center Station, Inc
KSK Scottsdale Mall LP	Morgan Hill Retail Venture LP
L. Mason Capitani Propety & Asset Mgmt. Inc	Morris Bethlehem Associates LP
La Cienega-Sawyer Ltd.	Morrison Crossing Shopping Center
La Frontera Village LP	Mount Berry Square LLC
La Habra Imperial LLC	Mr Keene Mill 1 LLC
Landing at Arbor Place LP, The	Msf Eastgate-I LLC
Landings Management Association	Myrtle Beach Farms Company Inc.
Landman, Deborah, Eli Landman, Zoltan Schwartz & Anna Schwartz	Nap Northpoint LLC
Laredo/MDN II LP	National Retail Properties, LP
Larry J. Rietz, MP, LLC	Nazario Family Partnership
Las Vegas Land and Development Company LLC	Necrossgates Commons Newco, LLC
LB Commercial Mortgage Trust Series 1998 C1	Nevada Investment Holdings, Inc.
LC White Plains Retail LLC	New Plan Excel Realty Trust
Lea Company	New Plan of Memphis Commons, LLC
League City Towne Center Ltd	New River Properties
Leben, Robert L. & Mary C.	NMC Stratford LLC
Lester Development Corporation	North Attleboro Marketplace II LLC
Lexington Corporate Properties Inc.	North Hill Centre, LLC
Lexington Lion Weston I LP	North Plainfield VF LLC
Lincoln Plaza Associates LP	Northcliff Residual Parcel 4 LLC
Lincoln US Properties LP	Northern Trust Bank of California
Linden Business Center Association	Northwoods LP
	Novogroder/Abilene LLC

NP Huntsville LLC
NP I&G Conyers Crossroads LLC
NP/SSP Baybrook LLC
NPP Development LLC
Oak Hollow Mall
Oates, Marvin L.
OLP 6609 Grand LLC
OLP CC Ferguson LLC
OLP CC Florence LLC
OLP CC Antioch LLC
OLP CC Fairview Heights LLC
OLP CC St.Louis LLC
One Liberty Properties
Orangefair Marketplace LLC
Orion Alliance Group LLC
Orland Town Center Shopping Center
OTR
PL Mesa Pavilions LLC
P/A Acadia Pelham Manor LLC
PA 73 South Association
Pace-Brentwood Partners LLC
Pacific Carmel Mountain Holdings LP
Pacific Castle Groves LLC
Pacific Harbor Equities LLC
Pacific/Youngman-Woodland Hills
Paige Exchange Corporation
Palm Springs Mile Associates Ltd.
Palmetto Investors LLC
Pan Am Equities Inc.
Panattoni Development Company LLC
Pappas Gateway LP
Paragon Affiliates
Parkdale Mall Associates LP
Parkdale Village LP
Parker Bullseye LLC
Parker Central Plaza, Ltd.
Parks at Arlington LP
Parkside Realty Associates, LP
Parkway Centre East LLC
Parkway Plaza LLC
Parkway Terrace Properties Inc.
Paskin, Marc
Peikar Muskegon LLC
Plantation Point Development LLC
Plaza at Jordan Landing LLC
Plaza Las Americas, Inc
Plaza Las Palma, LLC
Plazamill LLP
Plymouth Marketplace Condominium Assoc., Inc.
Point West Investors II
Polaris Circuit City LLC
Pond Road Associates
Port Arthur Holdings III Ltd.
Potomac Festival II
Potomac Run LLC
PR Beaver Valley LP
Prattcenter LLC
Preit Services LLC
PRGL Paxton LP
Prince George's Station Retail LLC
Principal Real Estate Holding Company LLC
Priscilla J. Rietz LLC
Promventure LP
Property Management Support Inc.
Provo Group, The
PRU Desert Crossing V LLC
Prudential Insurance Company Of America
Puente Hills Mall LLC
Ramco West Oaks I LLC
Ramco-Gershenson Properties LP
Rancon Realty Fund IV Subsidiary LLC
Ray Mucci's Inc.
Raymond and Main Retail LLC
RB-3 Associates
RD Bloomfield Associates LP

Realty Income Corporation
Rebs Muskegon LLC
Red Mountain Retail Group
Red Rose Commons Condominium Association
Redtree Properties LP
Regency Centers LP
Regency Petaluma LLC
Reiff & Givertz Texas Prop LLC
Remount Road Associates LP
Richland Town Centre LLC
Rimac Equities Corporation
Rio Associates LP
Robinson, Donald
RREEF America REIT II Corporation VVV
RVIP Valley Central LP
Shelby Town Center I LLC
Shelbyville Road Plaza LLC
Sherwood Properties LLC
Shoppes At River Crossing, LLC
Shoppes Of Beavercreek LLC
Short Pump Town Center LLC
Sierra Lakes Marketplace LLC
Sierra North Associates LP
Sigmund Sommer Properties
Signal Hill Gateway LLC
Signco Inc.
Silverdale K-Four
Silverstein, Raymond - Trustee
Simon Debartolo Group LP
Simon Property Group
Simon Property Group Texas LP
Simvest Real Estate II LLC
Sinay Family LLC And Trust
Sir Barton Place, LLC
Site A LLC
SJ Collins Enterprises LLC
Goodman Enterprises, LLC
SM Newco Hattiesburg LLC
Somerville Saginaw LP
Sonnet Investments LLC
South Padre Drive LP
South Shields #1 Ltd.
Southhaven Center II LLC
Southland Acquisitions LLC
Southland Center Investors LLC
Southland Investors LP
Southroads LLC
Southwestern Albuquerque LP
Southwind Ltd.
Sparks Galleria Investors LLC
SPG Arbor Walk LP
SPG Independence Center LLC
SPG Tennessee LP
Spitzer Family Investments LLC
Spring Hill Development Partners GP
St. Indian Ridge LLC
St. Louis Mills LP
St. Cloud Associates
St. Tammany Oaks Subdivision Association LLC
Stapleton North Town LLC
Star Universal LLC
Station Landing, LLC
Stop & Shop Supermarket Company LLC
Stor-All New Orleans LLC
Suemar Realty Inc.
Sullivan Crosby Trust
Sunrise Plantation Properties LLC
Swanblossom Investments LP
Swedesford Shopping Center Acquisition LLC
Sweetwater Associates LP
SWQ 35/Forum Ltd.
T And T Enterprises LP
Taft Corners Associates Inc.
Tam Stockton LLC
Tamarack Village Shopping Center LP

Tanglewood Park LLC
Tanurb Burnsville LP
Target Corporation
Taubman Auburn Hills Associates LP
Taunton Depot LLC
Taylor Retail Center
Teachers Insurance & Annuity Assoc.Of Amer.
Team Retail Westbank Ltd
Ten Pryor Street Building Ltd.
Teplis, Nathan; Dr. Paul Teplis; Mrs. Belle Teplis; & Frank
Terra Enterprises
Terranomics Crossroads Associates
The Cafaro Northwest Partnership
The City Of Portfolio TIC LLC
The Marketplace Of Rochester Hills Parcel B LLC
The Macerich Company
The Shoppes At Schererville LLC
The Shops At Kildeer
The Village At Rivergate LP
THF Chesterfield Two Development LLC
THF Clarksburg Development One
THF Harrisonburg Crossings LLC
THF Onc Development LLC
THF St. Clairsville Parcel C.C. Development LLC
Thoroughbred Village GP
TIS Equities IX LLC
TKG Coffee Tree LP
TMW Weltfonds Rolling Acres Plaza
Torrance Towne Center Associates LLC
Torrington Triplets LLC
Tourbillon Corporation
Tower Center Associates
Town Square Plaza
Towson VF LLC
Traverse Square Company Ltd.
TRC Associates LLC
Triangle Equities Junction LLC
Trout, Jerome B. Jr.
Trout, Segall
Trumbull Shopping Center #2 LLC
Trustees Of Salem Rockingham LLC
TSA Stores, Inc.
TUP 430 Company LLC
Turnberry Lakes Business Center
Turtle Creek Partners LLC
Tutwiler Properties Ltd.
Twin Ponds Development LLC
Tysons 3 LLC
Tysons Corner Holdings LLC
U.K. - American Properties Inc.
U.S. 41 & I-285 Company
Uncommon Ltd.
Urbancal Oakland II LLC
UTC I LLC
Valencia Marketplace I LLC
Valley Corners Shopping Center LLC
Valley View S.C. LLC
Van Ness Post Center LLC
Ventura In Manhattan Inc.
Vestar Arizona XXXI LLC
Vestar QCM LLC
Village Square I L.P.
Village Walk Retail LP
Viwy IP
VNO Mundy Street LLC
VNO Tru Dale Mabry LLC
Vornado Caguas LP
Vornado Finance LLC
Vornado Gun Hill Road LLC
Vornado Realty Trust
W&D - Imperial No. 1/Norwalk
W&S Associates LP
W/S Stratford LLC
Waco Investment Group

Wal-Mart Stores East LP
Walton Hanover Investors V LLC
Walton Whitney Investors V LLC
Washington Green TIC
Washington Place Associates LP
Washington Re Investment Trust
Water Tower Square LP
Watercress Associates LP
Watkins Houston Investments LP
Wayside Commons Investors LLC
WCC Properties LLC
WEA Gateway LLC
Weberstown Mall LLC
WEC 96D Appleton-1 Investment Trust
WEC 96D Niles Investment
WEC 96D Springfield-1 Investment Trust
WEC 97G-Syracuse Investment Trust
WEC 99-3 LLC
WEC 99A-2 LLC
WEC 99A-1 LLC
Weingarten Miller Sheridan LLC
Weingarten Nostat Inc.
Weingarten Realty Investors
Welsh Companies Inc.
Wendover South Associates LP
West Campus Square LP
West Oaks Mall LP
Westfork Owners Association
Westgate Village LLC
Westlake Limited Partnership
Wheaton Plaza Regional Shopping Center
Whitestone Development Partners A LP
Whitestone REIT
Wilmington Trust Company
Windsail Properties LLC
WMI/MPI Business Trust
Woodland Trustees Inc.
Woodlands Corporation, The
Woodmont Sherman LP
Worldwide Property Management Inc.
WRI Overton Plaza LP
WRI Camp Creek Marketplace Ii, LLC
WRI Lakeside Marketplace LLC
WRI Seminole Marketplace LLC
WXIII/PWN Real Estate LP

Sublessees

\$1.00 Stuff Inc.
Academy Alliance LLC
Adams Outdoor Advertising
Advance Auto Parts
American Outdoor Advertising
Arc International Corporation
Autozone Northeast Inc.
Baby Superstore,Inc.
Blockbuster Inc.
Books A Million
Borders Inc.
Carmax Business Services LLC
Casto
CEC Entertainment, Inc.
Chapman & Main
Charlie Brown's Steakhouse
Children's Discovery Centers of America
Circuit Sports LP
Consolidated Stores Corporation
Dan's Big & Tall Shop Inc.
Designs CMAL Retail Store Inc.
DHL Global Business Services
Dick's Sporting Goods Inc.
Dollar General Corporation
Dollar Tree Stores Inc.
Don Sherwood Golf Inc.
Edwin Watts Golf Shop
Empire Education Group

Entertainmart-Preston Rd LLC
Eyecare Discount Optical Inc.
Eynon Furniture Outlet Inc.
Fabri-Centers of America Inc.
Food Lion LLC
Forecast Danbury LP
GE Transportation Systems
Golf Galaxy
Golfsmith International LP
Great Golf Inc.
Guitar Center Stores Inc.
Homans Associates Inc.
Hughes MRO Ltd.
Huntington National Bank
Inkeeper Properties Inc.
International House Of Pancakes
JR Furniture USA Inc.
Joelle Inc.
JP Morgan Chase Bank
K&G Men's Company Inc.
Katz
Lakeshore Equipment Company
La-Z-Boy Showcase Shoppes
Lifeway Christian Resources
Maggiano's/Corner Bakery Holding Corporation
Mall of Decoration Inc.
Martin, Paul T.
Mayland Cam
Modernage Inc.
Mor Furniture For Less
MRV Wanamaker LLC
New Avenues Lease Ownership LLC
New Colorado Daily, Inc.
North South Partner, LLC
O'Charleys, Inc.
OK Apple Inc.
Oklahoma Gold Realty LLC
Oklahoma Goodwill Industries, Inc.
Orthodontic Centers of Virginia Inc.
Peak Place Holdings, LLC
Pork Place
Pot Luck Enterprises Inc.
Price Chopper Operating Company
Prosound Music Centers Inc.
Quantum Fine Casework Inc.
Quarterdeck Corporate Office
Raymund Garza
Remington Seeds LLC
Restoration Ministries
Ruby Tuesday's
Salem Farm Realty Trust
Salom Sons Inc.
Sam Ash Megastores, LLC
Schiavone, Daniel
Sky Bank
Solo Cup Company
Staples, The Office Superstore Inc.
The Auto Toy Store Inc.
The Floor Store Inc.
The Julia Christy Salon Inc.
The Pep Boys
The Sports Authority
The TJX Operating Companies
Tire Kingdom, Inc.
Topline Appliance Depot Inc.
Toys R US Inc.
Trader Joe's Company
Truong, Se and Ly
Tru Properties Inc.
TVI Inc.
Viacom Outdoor
Visionary Retail Management
Waterbed Emporium of California
West Marine Products Inc.
Winchester Fun Expedition Corporation

Wired Management LLC
Workforce Central Florida

Personal Property Lessors

Avaya Financial Services
GE Fleet Services
IBM
Hewlett Packard
Service Power
Toshiba

Banks Utilized in the Company's

Cash Management System

American Savings
AmSouth Bancorporation
Banco Popular
Bank of America
CRP Securities, LLC
Chase Bank
CRP Securities
Fifth Third Bank
Fifth Third Securities
JP Morgan Securities Inc
Lehman Brothers
Merrill Lynch Global Institutional Advisory Division
RBC Dain Rauscher
SunTrust
UBS Financial Services, Inc.
Wachovia Bank & Securities
Wells Fargo

Liquidators

Gordon Brothers Retail Partners LLC
Great American Group
Hilco Merchant Resources LLC
Hudson Capital Partners LLC
SB Capital Group LLC
Tiger Capital Group LLC

Litigation Counterparties

Alicea, Ada
Audiobahn
Banker, Michael
Booker, Jamal
Dealtree
DiPirro, Michael
Donnelly, Kenneth
Federal Communications Commission
Foss, Andrew
Harris, William
Holloman, Latia
Ibrahim, Betty
Internal Revenue Service
Iowa AG
JP Morgan Chase
Keystone Automotive Industries
Kobra Properties
Mad Rhino
Maria Moncayo (class action)
Massachusetts Department of Revenue
Mastercard
Micro Electronics
Millennium Retail Partners
Monster Cable
Moxley, Donald
Murphy, Christopher
RealSource
Roberty Gentry (class action)
Securities and Exchange Commission
Snow, Christopher
State of Iowa
Temple, Floyd Edward Jr.
Tennessee Department of Revenue
Unical
Visa

Voegtler, Clayton P.
Weidler, Daniel

Restructuring and Other Professionals

Bingham McCutchen LLP
Ernst & Young
FTI Consulting Inc.
Goldman, Sachs and Company
Kirkland & Ellis LLP
Kurtzman Carson Consultants LLC
LeClairRyan
McGuireWoods, LLP
Ogilvy Renault LLP
Osler, Hoskin & Hardcourt LLP
Rothschild, Inc.
Schulte Roth & Zabel LLP
Wilmer, Cutler, Pickering Hale, & Dorr LLP

U.S. Trustee's Office - Region 4

Bove, Frank J.
Conlon, Debera F.
Davis, Martha
Early, Dennis J.
Frankel, Jack I.
Franklin, Shannon D.
McDow, W. Clarkson.
Van Arsdale, Robert
Weschler, Cecelia A.
Whitehurst, Kenneth N. III

District Court Judges (Eastern District of Virginia)

Anderson, John F.
Brinkeman, Leonie M.
Buchanan, Theresa C.
Cacheris, James C.
Davis, Ivan D.
Ellis, T.S. III
Hilton, Claude M.
Jones, T. Rawles Jr.
Lee, Gerald Bruce
O'Grady, Liam

**Bankruptcy Court Judges
(Eastern District of Virginia)**

Adams, David H.
Huennekens, Kevin R.
Mayer, Robert
Mitchell, Stephen S.
St. John, Stephen C.
Shelley, Blackwell N.
Tice, Douglas O. Jr.

Gary M. Ford
(202) 861-6627
gmf@groom.com

DRAFT

February 24, 2009

Reginald Hedgebeth
Senior Vice President, General Counsel and Secretary
Circuit City Stores, Inc.
9950 Maryland Drive
Richmond, VA 23233

Re: Engagement of Groom Law Group, Chartered

Dear Mr. Hedgebeth:

We are pleased that you have given us the opportunity to provide legal services to the Circuit City Stores, Incorporated ("Circuit City"). This letter describes our understanding of the services contemplated and describes the basis for our fees and other terms of our representation.

1. Scope of Services. You have asked us to advise on employee benefits issues in bankruptcy. We may also agree to assist you with additional matters that you refer to us and this letter will apply to services we provide in connection with those additional matters.

2. Staffing and Responsibilities. I will be the attorney primarily responsible for the representation. My colleague, Lonie Hassel, will also be involved in providing legal services to Circuit City and other firm attorneys also may be involved. In this regard, one of our firm's strengths is our attorneys' depth of experience in employee benefits matters; we may hold internal conferences with other firm attorneys who have relevant expertise from time to time in the course of providing services. We believe this approach improves our ability to provide quality legal services in an efficient, economical matter. Paralegals, who are not attorneys but are experienced in the preparation of documents and the completion of various tasks, may also be involved in providing services to Circuit City.

We will provide legal counsel and assistance to you in accordance with this letter, keep you reasonably informed of progress and developments, and respond to your inquiries. We will rely on you to fully and accurately disclose to us all relevant facts, to keep us apprised of any developments relating to the matter, and to assist and cooperate with us as appropriate in providing services to Circuit City.

Our clients often expect us to communicate electronically with them or with outside parties during the course of our representation. While e-mail is a fast and convenient way to communicate, e-mail travels over the public Internet, which is not a secure means of communication. This means that confidentiality could be compromised. Unless you direct us to not communicate electronically, you agree that we may use e-mail and other electronic methods

Reginald Hedgebeth, Esq.
February 23, 2009
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to transmit and receive information, including confidential information, in communications with you and with other parties in connection with our services.

3. Fees and Billings. Our billing rates are based on various factors, which include years of experience, specialization in training and practice, and level of professional attainment. Our standard attorney billing rates currently range from \$330 to \$815 per hour. My standard billing rate is \$815, and Lonie Hassel's is \$695. The rate multiplied by the time spent on Circuit City's behalf, measured in tenths of an hour, will be the basis for determining the fee. Our billing rates typically are adjusted each January.

Our bills include reimbursement of expenses at cost incurred in connection with our services. Our expenses may include photocopying, postage, messenger/delivery service, travel (including mileage, parking, coach airfare, lodging, meals and ground transportation), long distance telephone, computer aided research, court costs, court reporter and filing fees, administrative filing fees, overtime secretarial services, deposition expenses, expert and consultant fees, and any other reasonable expenses incurred.

Unless other arrangements are made, we will send you monthly statements indicating our fees and expenses incurred in providing services to you and the current status of your account. Our statements include a detailed description of work performed, fees, expenses and disbursements for the month. All statements are, of course, subject to your verification of the services and amounts indicated thereon. Unless otherwise agreed by us in writing, Circuit City shall be fully responsible for the payment of invoiced fees and expenses.

4. Other Matters. We represent many other organizations and individuals with respect to various legal matters. It is possible that, during the time we are representing Circuit City, one of our current or future clients may have transactions or disputes with Circuit City. For example, we represent service providers who may provide services to Circuit City. You agree that we may continue to represent, or undertake in the future to represent, our current or future clients in any matter, including litigation, even if the interests of such other clients in these other matters are directly adverse to Circuit City, so long as those matters are not substantially related to our work for Circuit City.

* * * * *

If you agree to the terms of our representation as described by this letter, please confirm your acceptance by signing below and returning this letter to Michelle Walsh at Groom Law Group, Chartered, 1701 Pennsylvania Ave. N.W., Suite 1200, Washington, DC 20006. If this letter is not signed and returned, you will be obligated to pay us the reasonable value of any services we may have performed on your behalf. Upon your acceptance, this letter applies retroactively to the date we first performed services for you.

Reginald Hedgebeth, Esq.
February 23, 2009
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We are pleased to have this opportunity to be of service and to work with you. Please contact me anytime during the course of this representation if you have questions about our services, staffing, billings or other aspects of our representation. My direct telephone number is (202) 861-6627.

Sincerely,

Gary M. Ford

On behalf of Circuit City Stores, Inc. I agree to the terms and conditions set forth in this letter.

By: _____

Title: _____

_____ day of _____, 200__